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Dated: December 12, 2008
Electronic Signature for Duane C. Ulmer: /Duane C. Ulmer/

Docket No.: 44446A US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Debkumar Bhattacharjee, Franklin E. Parks, and
Thelma Sanchez

Application No.: 09/928,764

Confirmation No.: 8760

Filed: August 13, 2001

Art Unit: 1796

For: POLYURETHANE FILMS AND
DISPERSIONS FOR THE PREPARATION
THEREOF

Examiner: R. A. Sergeant

RESPONSE TO NON-COMPLIANT AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 25, 2007 and in response to the Notice of Non-Compliant Amendment dated December 10, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.